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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

FILED

FEB 09 1999

TIMOTHY R. WALDRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

In re:

MARY DAWN CHANCLER

Debtor.

MARY DAWN CHANCLER,

Plaintiff,

v.

UNITED STATES OF AMERICA, ex rel
INTERNAL REVENUE SERVICE,
STATE OF OKLAHOMA, ex rel.
OKLAHOMA TAX COMMISSION

Defendant.

Case No. 98-02362-M
Chapter 7

Adversary Proc. No. 98-0306-M

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on October 30, 1998, in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

DOCKETED 2-9, 1999.
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

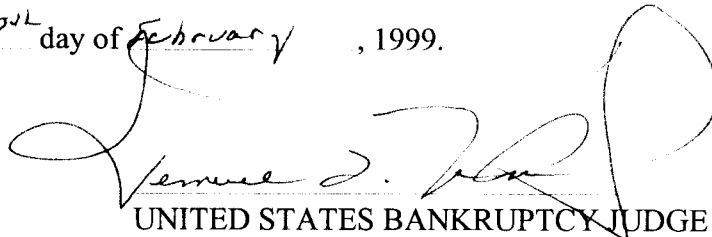
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FURTHER ORDERED as follows:

The parties hereby stipulate:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on June 16, 1998.
2. On October 30, 1998, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiff's federal income tax liabilities for the 1990, 1993 and 1994 income tax liabilities are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
4. Plaintiff's unpaid federal income taxes, interest and penalties for the 1995 tax year are not dischargeable under 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(i).
5. The pre-petition Notice of Federal Tax Lien filed in connection with the plaintiff's 1990 federal income tax liabilities continues in effect and attaches to all existing property and rights to property, including exempt property, belonging to the plaintiff both on and prior to the filing of the bankruptcy petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6321.

IT IS SO ORDERED this 8th day of February, 1999.


UNITED STATES BANKRUPTCY JUDGE